

EXHIBIT B

Hays Financial Consulting, LLC

3343 Peachtree Road, NE
East Tower, Suite 200
Atlanta, GA 30326

SEC v. Travis Correll et al
c/o S. Gregory Hays, Receiver
3343 Peachtree Road, N.E.
Suite 200
Atlanta GA 30326

Accountants and Financial Consultants to the Receiver
For the Period from 4/1/2010 to 4/30/2010

May 10, 2010

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
Fred Tulley	4.70	822.50
	175.00/hr	
J. Colt Conner, CFE	0.20	30.00
	150.00/hr	
K. Shelby Bao	0.40	68.00
	170.00/hr	
Kathryn A. Malek, PHR	0.40	72.00
	180.00/hr	
Scott S. Askue, CIRA	9.40	2,820.00
	300.00/hr	
Trimble Boone	0.30	37.50
	125.00/hr	
For professional services rendered	15.40	\$3,850.00

Additional Charges :

Copying Cost	0.45
Document Storage	455.00
Federal Express	17.14
Miscellaneous	56.25
Pacer Charges	34.64
Postage	0.44
Total costs	\$563.92

Total amount of this bill	\$4,413.92
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Accountants and Financial Consultants to the Receiver

For the Period from 4/1/2010 to 4/30/2010

May 10, 2010

Professional Services

	<u>Hours</u>	<u>Amount</u>
Asset Analysis & Recovery	1.40	420.00
Claims Administration & Objections	1.50	397.50
Fee / Employment Applications	1.40	368.00
Investor Communications and Reporting	8.10	1,812.50
Litigation Consulting	2.60	780.00
Tax Issues	0.40	72.00
For professional services rendered	15.40	\$3,850.00

Additional Charges :

Copying Cost	0.45
Document Storage	455.00
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May 10, 2010

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
<u>Asset Analysis & Recovery</u>				
4/22/2010	SSA	Reviewed email from Clark Will regarding [REDACTED]	0.40	120.00
		[REDACTED] Drafted email to Mr. Will and	300.00/hr	
		Tim McCole regarding [REDACTED]		
4/28/2010	SSA	Telephone call from John Shepard regarding lease	0.50	150.00
		interests of Gregory Thompson. Telephone call to Clark	300.00/hr	
		Will regarding [REDACTED]		
4/29/2010	SSA	Telephone call from Clark Will regarding [REDACTED]	0.20	60.00
		[REDACTED]	300.00/hr	
	SSA	Reviewed email from and drafted email to Clark Will	0.30	90.00
		regarding [REDACTED]	300.00/hr	
		Subtotal	1.40	420.00
<u>Claims Administration & Objections</u>				
4/2/2010	SSA	Researched for status of investor check and arranged	0.30	90.00
		for reissuing of same.	300.00/hr	
4/5/2010	TB	Telephone call from [REDACTED] regarding distribution	0.30	37.50
		check to wife [REDACTED].	125.00/hr	
4/12/2010	SSA	Reviewed for status of distribution check to [REDACTED]	0.20	60.00
		[REDACTED]	300.00/hr	
4/13/2010	SSA	Telephone call from Charles Burnett regarding [REDACTED]	0.50	150.00
		[REDACTED] Drafted email to Mr. Burnett regarding	300.00/hr	
		[REDACTED] Reviewed letter to same.		
4/16/2010	SSA	Telephone call to [REDACTED] regarding distribution check	0.20	60.00
		to [REDACTED]	300.00/hr	
		Subtotal	1.50	397.50
<u>Fee / Employment Applications</u>				
4/12/2010	SSA	Reviewed fee invoice of Quilling Selander. Drafted email	0.30	90.00
		to Clark Will regarding [REDACTED]	300.00/hr	
4/13/2010	SSA	Reviewed and edited fee invoice for March 2010.	0.50	150.00
			300.00/hr	
4/14/2010	KSB	Prepared draft of final invoice for HFC and final invoice	0.40	68.00
		for Receiver for March 2010.	170.00/hr	

		<u>Hrs/Rate</u>	<u>Amount</u>
4/20/2010	SSA Reviewed fee invoice for Troutman Sanders for March 2010.	0.20 300.00/hr	60.00
	Subtotal	1.40	368.00
<u>Investor Communications and Reporting</u>			
4/1/2010	SSA Telephone call to various investors regarding status of case and other issues.	0.60 300.00/hr	180.00
4/2/2010	SSA Prepared update for posting of Receiver website.	0.30 300.00/hr	90.00
	SSA Telephone call to investor regarding status of case and distribution. Drafted email to investors regarding same. Researched and drafted email to investor regarding prior distribution amounts.	0.50 300.00/hr	150.00
	JCC Reviewed and responded to emails from Scott Askue regarding addition to website. Drafted email to website manager regarding same.	0.20 150.00/hr	30.00
	FT Reviewed voice mail messages from and telephone calls to investors.	0.50 175.00/hr	87.50
4/12/2010	FT Reviewed voice mail messages from and telephone calls to investors.	0.60 175.00/hr	105.00
	SSA Telephone call to the [REDACTED] regarding nature of their investment.	0.20 300.00/hr	60.00
4/13/2010	SSA Telephone call from [REDACTED] regarding status of distribution.	0.20 300.00/hr	60.00
	SSA Reviewed email from investor and updated contact information.	0.20 300.00/hr	60.00
4/14/2010	SSA Telephone call to and drafted emails to investors regarding status of distributions.	0.50 300.00/hr	150.00
4/20/2010	SSA Drafted email to investor regarding status of distribution and case.	0.20 300.00/hr	60.00
4/21/2010	FT Telephone call from investors regarding status of case and future distributions.	0.70 175.00/hr	122.50
4/22/2010	FT Telephone call from investors regarding status of case and future distributions.	0.30 175.00/hr	52.50
4/23/2010	FT Responded to investor questions and sent them to the appropriate party.	0.30 175.00/hr	52.50
4/26/2010	SSA Reviewed email from and drafted email to Stephen Beckstoffer regarding recovery in the Sentinel Funds matter.	0.20 300.00/hr	60.00
	FT Responded to investor questions concerning their claims.	0.40 175.00/hr	70.00
4/27/2010	FT Responded to investor questions concerning their claims.	0.40 175.00/hr	70.00
	FT Responded to investor questions concerning their claims.	0.40 175.00/hr	70.00
4/28/2010	SSA Telephone call from [REDACTED] regarding status of her distribution check. Researched for same.	0.30 300.00/hr	90.00
	FT Responded to investor questions concerning their claims.	0.40 175.00/hr	70.00
4/29/2010	FT Responded to investor questions concerning their claims.	0.40 175.00/hr	70.00
4/30/2010	FT Responded to investor questions concerning their claims.	0.30 175.00/hr	52.50

		<u>Hrs/Rate</u>	<u>Amount</u>
	Subtotal	8.10	1,812.50
	<u>Litigation Consulting</u>		
4/2/2010	SSA Researched and drafted email to Tim McCole regarding assets of Dwight Johnson and Gregory Thompson.	0.70 300.00/hr	210.00
4/12/2010	SSA Drafted email to Clark Will regarding [REDACTED] [REDACTED] Reviewed various emails regarding same.	0.60 300.00/hr	180.00
4/26/2010	SSA Reviewed docket and pleadings of Sentinel Funds bankruptcy. Drafted email to Charles Burnett regarding [REDACTED]	1.00 300.00/hr	300.00
4/29/2010	SSA Drafted email to Charles Burnett regarding [REDACTED] [REDACTED] Telephone call from Mr. Burnett regarding [REDACTED]	0.30 300.00/hr	90.00
	Subtotal	2.60	780.00
	<u>Tax Issues</u>		
4/24/2010	KAM Prepared 1st quarter 2010 Form 941.	0.40 180.00/hr	72.00
	Subtotal	0.40	72.00
	For professional services rendered	15.40	\$3,850.00
	Additional Charges :		
	<u>Expenses</u>		
4/1/2010	Document storage - April 2010		455.00
4/10/2010	FedEx to Quilling, Selander Cummiskey 3/25/10		17.14
4/19/2010	Website maintenance 2/15/10 - 3/15/10		56.25
4/23/2010	Pacer on-line charges for period ended 3/31/10		34.64
4/30/2010	Postage for April 2010.		0.44
	Copying cost for April 2010.		0.45
	Subtotal		563.92
	Total costs		\$563.92
	Total amount of this bill		\$4,413.92

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For the Period from 5/1/2010 to 5/31/2010

June 16, 2010

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
Dick Atcheson	4.10 250.00/hr	1,025.00
Fred Tulley	0.50 175.00/hr	87.50
K. Shelby Bao	0.60 170.00/hr	102.00
Kathryn A. Malek, PHR	0.50 180.00/hr	90.00
Scott S. Askue, CIRA	13.00 300.00/hr	3,900.00
For professional services rendered	18.70	\$5,204.50

Additional Charges :

Copying Cost	1.50
Document Storage	455.00
Fax	0.25
Federal Express	54.77
Miscellaneous	36.00
Postage	1.76
Total costs	\$549.28

Total amount of this bill	\$5,753.78
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June 16, 2010

Professional Services

	<u>Hours</u>	<u>Amount</u>
Accounting	2.90	770.00
Asset Analysis & Recovery	1.10	330.00
Claims Administration & Objections	3.30	990.00
Fee / Employment Applications	1.10	252.00
Investor Communications and Reporting	2.40	657.50
Litigation Consulting	5.10	1,530.00
Tax Issues	2.80	675.00
For professional services rendered	18.70	\$5,204.50

Additional Charges :

Copying Cost	1.50
Document Storage	455.00
Fax	0.25
Federal Express	54.77
Miscellaneous	36.00
Postage	1.76
Total costs	\$549.28

Total amount of this bill	\$5,753.78
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June 16, 2010

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Accounting</u>			
5/17/2010 DA	Reviewed cash reports to develop a set of financial to prepare the tax return.	2.00 250.00/hr	500.00
5/24/2010 SSA	Drafted email to Clark Will regarding [REDACTED]	0.20 300.00/hr	60.00
5/25/2010 SSA	Coordinated the move of case funds for each defendant to a single bank account.	0.30 300.00/hr	90.00
5/27/2010 SSA	Researched flow of funds between SSFCU bank accounts.	0.40 300.00/hr	120.00
Subtotal		2.90	770.00
<u>Asset Analysis & Recovery</u>			
5/6/2010 SSA	Drafted email to and reviewed email from Clark Will regarding [REDACTED]	0.20 300.00/hr	60.00
5/25/2010 SSA	Telephone call from John Shepard regarding an interested purchaser in the well interests. Drafted email to Clark Will regarding [REDACTED]	0.50 300.00/hr	150.00
SSA	Reviewed the lease assignment agreement relating to the oil and gas rights. Drafted email to Clark Will regarding [REDACTED]	0.40 300.00/hr	120.00
Subtotal		1.10	330.00
<u>Claims Administration & Objections</u>			
5/12/2010 SSA	Reviewed claim filed by [REDACTED]. Prepared analysis of same.	1.30 300.00/hr	390.00
5/13/2010 SSA	Completed review of [REDACTED] late filed claim.	1.00 300.00/hr	300.00
5/17/2010 SSA	Telephone call from representative of [REDACTED] regarding payment of his claim.	0.20 300.00/hr	60.00
5/21/2010 SSA	Reviewed letter and drafted email to Charles Burnett regarding [REDACTED]	0.30 300.00/hr	90.00
SSA	Reviewed email from and telephone call to Charles Burnett regarding [REDACTED]	0.30 300.00/hr	90.00

		<u>Hrs/Rate</u>	<u>Amount</u>
5/25/2010	SSA Reviewed for the status of the distribution check to [REDACTED] Left message for same.	0.20 300.00/hr	60.00
	Subtotal	3.30	990.00

Fee / Employment Applications

5/4/2010	KSB Prepared final invoice for HFC for March 2010.	0.20 170.00/hr	34.00
5/7/2010	SSA Reviewed and edited fee invoice for April 2010.	0.20 300.00/hr	60.00
5/10/2010	KSB Prepared final invoices for HFC and Receiver for April 2010.	0.40 170.00/hr	68.00
5/26/2010	SSA Reviewed and responded to emails regarding payment of professional fees.	0.30 300.00/hr	90.00
	Subtotal	1.10	252.00

Investor Communications and Reporting

5/3/2010	SSA Drafted emails to investors and responded to questions from investors regarding case and future distributions.	0.50 300.00/hr	150.00
5/10/2010	SSA Formatted fee applications for posting on the Receiver's website.	0.30 300.00/hr	90.00
5/12/2010	FT Responded to investor inquiries regarding the claims process and updated them with case status.	0.50 175.00/hr	87.50
5/14/2010	SSA Drafted email to investors regarding status of distribution and case.	0.20 300.00/hr	60.00
5/18/2010	SSA Drafted emails to investors regarding status of the case and future distributions.	0.30 300.00/hr	90.00
5/20/2010	SSA Telephone call from investors regarding status of case.	0.20 300.00/hr	60.00
5/21/2010	SSA Telephone call from investor regarding chance of address.	0.20 300.00/hr	60.00
5/28/2010	SSA Drafted email to investors regarding status of case.	0.20 300.00/hr	60.00
	Subtotal	2.40	657.50

Litigation Consulting

5/4/2010	SSA Reviewed letters to Five Star counsel. Telephone call from Charles Burnett regarding [REDACTED] Reviewed file regarding same.	1.50 300.00/hr	450.00
5/21/2010	SSA Telephone call from Charles Burnett regarding [REDACTED]	0.20 300.00/hr	60.00
5/25/2010	SSA Telephone call from Charles Burnett regarding [REDACTED] Reviewed and responded to email recommendation on same.	0.50 300.00/hr	150.00
5/27/2010	SSA Researched, reviewed emails, and drafted emails to Charles Burnett regarding [REDACTED]	1.20 300.00/hr	360.00
	SSA Reviewed issues with continued pursuit of the Five Star litigation.	0.30 300.00/hr	90.00
5/28/2010	SSA Reviewed recent developments in the Sentinel Funds bankruptcy. Researched case activity and impact on the [REDACTED] claim filed by the Receivership estate.	1.40 300.00/hr	420.00

		<u>Hrs/Rate</u>	<u>Amount</u>
	Subtotal	5.10	1,530.00
	<u>Tax Issues</u>		
5/20/2010	SSA Drafted email to Clark Will regarding [REDACTED]	0.20	60.00
	[REDACTED]	300.00/hr	
5/21/2010	DA Prepared a cash flow statement for 2009. Discussed [REDACTED] with Scott Askue [REDACTED]	0.80	200.00
	[REDACTED]	250.00/hr	
5/26/2010	DA Continued preparation of the 2009 Financial's for use with the 2009 tax return. Discussed [REDACTED] with Scott Askue.	0.60	150.00
		250.00/hr	
5/27/2010	KAM Drafted letter to the IRS regarding penalty notice for Form 940 for period ended 12/31/09. Researched and sent copy of cancelled check proving payment.	0.50	90.00
		180.00/hr	
DA	Reviewed and adjusted the 2009 financials for use in the tax return.	0.40	100.00
		250.00/hr	
DA	Met with Scott Askue and Kathy Malek regarding [REDACTED]	0.30	75.00
	[REDACTED]	250.00/hr	
	Subtotal	2.80	675.00
	For professional services rendered	18.70	\$5,204.50

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	<u>Amount</u>
<u>Expenses</u>	
5/1/2010 May 2010 Document Storage	455.00
5/10/2010 Website maintenance - April 2010	36.00
5/11/2010 FedEx to Quilling Selander Cummiskey	17.29
5/12/2010 FedEx to William Carter 4/16/10	37.48
5/31/2010 Copying cost for the month of May.	1.50
Postage for the month of May.	1.76
Fax for the month of May.	0.25
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Subtotal	549.28
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Total costs	\$549.28